FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

COPY

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2024

Signature on File — June 11, 2024
President of the Board - Original Signature Required | **Date**

Signature on File — June 11, 2024
Secretary of the Board - Original Signature Required | **Date**

Signature on File — June 11, 2024
Chief School Administrator - Original Signature Required | **Date**

Jennifer Tressler — (412)466-5300 Extn :3021
Contact Person | **Telephone** | **Extension**

tresslerj@dukesk12.org
Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Duquesne City SD	Allegheny	103022503

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to $11,999,999	12.0%
Between $12,000,000 and $12,999,999	11.5%
Between $13,000,000 and $13,999,999	11.0%
Between $14,000,000 and $14,999,999	10.5%
Between $15,000,000 and $15,999,999	10.0%
Between $16,000,000 and $16,999,999	9.5%
Between $17,000,000 and $17,999,999	9.0%
Between $18,000,000 and $18,999,999	8.5%
Greater Than or Equal to $19,000,000	8.0%

Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)?

Yes [x]

No [ ]

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	$21809299
Ending Unassigned Fund Balance	$1700000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.79%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2024

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CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Duquesne City SD	Allegheny	103022503

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

AEO

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD ~~PRESIDENT~~	DATE
Receiver William H. Kerr, Ed.D.	5/7/2024

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: $219,676.75 C x 2%: $10,799.06	Limited to an assessed value exclusion per Homestead of 50% of median assessed value.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: $45,856.00 Function 2800, Object 200: $47,121.00	Employee is eligible for family benefits.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Ending unassigned fund balance is within allowable limits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Ending assigned fund balance for extraordinary educational expenses and capital improvements to the aging building.

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ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	165,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	850,000	
0850 Unassigned Fund Balance	1,600,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$2,450,000**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,166,152	
7000 Revenue from State Sources	18,582,528	
8000 Revenue from Federal Sources	1,060,619	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$21,809,299**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$24,259,299**

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	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,311,802
6113 Public Utility Realty Taxes	1,600
6114 Payments in Lieu of Current Taxes - State / Local	1,750
6140 Current Act 511 Taxes - Flat Rate Assessments	6,000
6150 Current Act 511 Taxes - Proportional Assessments	353,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	251,000
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	140,000
6910 Rentals	43,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	3,000
REVENUE FROM LOCAL SOURCES	**$2,166,152**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,537,262
7271 Special Education funds for School-Aged Pupils	945,363
7311 Pupil Transportation Subsidy	540,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	118,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,500
7340 State Property Tax Reduction Allocation	539,953
7360 Safe Schools	141,365
7505 Ready to Learn Block Grant	202,807
7810 State Share of Social Security and Medicare Taxes	185,000
7820 State Share of Retirement Contributions	1,290,078
REVENUE FROM STATE SOURCES	**$18,582,528**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	861,892
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	54,210
8516 Title III - Language Instruction for English Learners and Immigrant Students	2,750
8517 Title IV - 21st Century Schools	65,667
8732 ARRA - Qualified School Construction Bonds (QSCB)	34,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000

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	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,100
REVENUE FROM FEDERAL SOURCES	**$1,060,619**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**21,809,299**

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Act 1 Index (current): 8.8%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$1,311,802**
Amount of Tax Relief for Homestead Exclusions	**$539,953**
Total Approx. Tax Revenue:	**$1,851,755**
Approx. Tax Levy for Tax Rate Calculation:	**$2,211,784**

		Allegheny	Total
	2023-24 Data		
	a. Assessed Value	$105,882,170	$105,882,170
	b. Real Estate Mills	19.4800	
I.	**2024-25 Data**		
	c. 2022 STEB Market Value	$101,691,954	$101,691,954
	d. Assessed Value	$104,378,670	$104,378,670
	e. Assessed Value of New Constr/ Renov	$0	$0
	2023-24 Calculations		
	f. 2023-24 Tax Levy (a * b)	$2,062,585	$2,062,585
	2024-25 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2023-24 Tax Levy (f Total * g)	$2,062,585	$2,062,585
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	19.4800	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	78.46500%	78.46500%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$2,211,784	$2,211,784
	l. 2024-25 Real Estate Tax Rate (k / d * 1000)	**21.1900**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$2,211,784	$2,211,784
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$1,671,831
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$1,311,802

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Act 1 Index (current): 8.8%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$1,311,802**
Amount of Tax Relief for Homestead Exclusions	**$539,953**
Total Approx. Tax Revenue:	**$1,851,755**
Approx. Tax Levy for Tax Rate Calculation:	**$2,211,784**

		Allegheny	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	21.1942	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$2,212,222	$2,212,222
	s. Millage Rate within Index? (If l > p Then No)	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0
V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$18,500.00	
	Number of Homestead/Farmstead Properties	817	817
	Median Assessed Value of Homestead Properties		$37,000

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Act 1 Index (current): 8.8%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$1,311,802**
Amount of Tax Relief for Homestead Exclusions	**$539,953**
Total Approx. Tax Revenue:	**$1,851,755**
Approx. Tax Levy for Tax Rate Calculation:	**$2,211,784**

	Allegheny		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$539,953	Lowering RE Tax Rate	$0	$539,953
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$539,953**

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6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Allegheny	104,378,670	21.1900	2,211,784						78.46500%		
Totals:	**104,378,670**		**2,211,784**	-	539,953	=	1,671,831	X	78.46500%	=	1,311,802

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	6,000	6,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**6,000**	**6,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	325,000	325,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	28,000	28,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**353,000**	**353,000**
	Total Act 511, Current Taxes				**359,000**
		Act 511 Tax Limit	**-->**	**101,691,954 X** **Market Value**	**12 Mills**	**1,220,303 (511 Limit)**

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Tax Function	Description	Tax Rate Charged in: 2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	19.4800	21.1900	8.78%	Yes	8.8%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	8.8%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	8.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	8.8%				

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,593,831
1200 Special Programs - Elementary / Secondary	3,823,393
1300 Vocational Education	163,000
1400 Other Instructional Programs - Elementary / Secondary	31,824
1500 Nonpublic School Programs	12,500
Total Instruction	**$14,624,548**
2000 Support Services	
2100 Support Services - Students	1,033,871
2200 Support Services - Instructional Staff	783,716
2300 Support Services - Administration	787,925
2400 Support Services - Pupil Health	107,050
2500 Support Services - Business	327,403
2600 Operation and Maintenance of Plant Services	1,266,351
2700 Student Transportation Services	1,357,655
2800 Support Services - Central	195,954
2900 Other Support Services	2,820
Total Support Services	**$5,862,745**
3000 Operation of Non-Instructional Services	
3200 Student Activities	124,114
3300 Community Services	70,000
Total Operation of Non-Instructional Services	**$194,114**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	60,000
Total Facilities Acquisition, Construction and Improvement Services	**$60,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,067,892
Total Other Expenditures and Financing Uses	**$1,067,892**
Total Estimated Expenditures and Other Financing Uses	**$21,809,299**

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,155,211
200 Personnel Services - Employee Benefits	1,515,662
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	6,849,446
600 Supplies	72,312
Total Regular Programs - Elementary / Secondary	**$10,593,831**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	753,803
200 Personnel Services - Employee Benefits	432,718
300 Purchased Professional and Technical Services	585,000
500 Other Purchased Services	2,050,872
600 Supplies	1,000
Total Special Programs - Elementary / Secondary	**$3,823,393**
1300 Vocational Education	
500 Other Purchased Services	163,000
Total Vocational Education	**$163,000**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,324
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	3,500
Total Other Instructional Programs - Elementary / Secondary	**$31,824**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	12,500
Total Nonpublic School Programs	**$12,500**
Total Instruction	**$14,624,548**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	531,804
200 Personnel Services - Employee Benefits	385,567
300 Purchased Professional and Technical Services	82,500
600 Supplies	33,500
800 Other Objects	500
Total Support Services - Students	**$1,033,871**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	451,996
200 Personnel Services - Employee Benefits	325,270
300 Purchased Professional and Technical Services	5,000
600 Supplies	250
800 Other Objects	1,200
Total Support Services - Instructional Staff	**$783,716**

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Description	Amount
2300 Support Services - Administration	
100 Personnel Services - Salaries	335,542
200 Personnel Services - Employee Benefits	228,733
300 Purchased Professional and Technical Services	167,500
500 Other Purchased Services	17,500
600 Supplies	20,900
800 Other Objects	17,750
Total Support Services - Administration	**$787,925**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	60,256
200 Personnel Services - Employee Benefits	35,394
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	200
600 Supplies	1,200
Total Support Services - Pupil Health	**$107,050**
2500 Support Services - Business	
100 Personnel Services - Salaries	152,786
200 Personnel Services - Employee Benefits	90,067
300 Purchased Professional and Technical Services	47,500
400 Purchased Property Services	6,050
500 Other Purchased Services	4,000
600 Supplies	16,000
800 Other Objects	11,000
Total Support Services - Business	**$327,403**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	421,090
200 Personnel Services - Employee Benefits	279,630
300 Purchased Professional and Technical Services	135,800
400 Purchased Property Services	81,750
500 Other Purchased Services	112,081
600 Supplies	236,000
Total Operation and Maintenance of Plant Services	**$1,266,351**
2700 Student Transportation Services	
500 Other Purchased Services	1,357,655
Total Student Transportation Services	**$1,357,655**
2800 Support Services - Central	
100 Personnel Services - Salaries	45,856
200 Personnel Services - Employee Benefits	47,121
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	33,772
500 Other Purchased Services	14,520
600 Supplies	34,685
Total Support Services - Central	**$195,954**
2900 Other Support Services	

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Description	Amount
500 Other Purchased Services	2,820
Total Other Support Services	**$2,820**
Total Support Services	**$5,862,745**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	66,636
200 Personnel Services - Employee Benefits	40,978
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	2,000
500 Other Purchased Services	6,000
600 Supplies	5,000
800 Other Objects	500
Total Student Activities	**$124,114**
3300 Community Services	
300 Purchased Professional and Technical Services	59,500
400 Purchased Property Services	10,500
Total Community Services	**$70,000**
Total Operation of Non-Instructional Services	**$194,114**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	60,000
Total Facilities Acquisition, Construction and Improvement Services	**$60,000**
Total Facilities Acquisition, Construction and Improvement Services	**$60,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	305,891
900 Other Uses of Funds	762,001
Total Debt Service / Other Expenditures and Financing Uses	**$1,067,892**
Total Other Expenditures and Financing Uses	**$1,067,892**
TOTAL EXPENDITURES	**$21,809,299**

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Cash and Short-Term Investments	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund	3,000,000	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	27,000	5,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	130,000	115,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	12,150	12,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$3,169,150**	**$2,632,500**

Long-Term Investments	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments	**06/30/2024 Estimate**	**06/30/2025 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$3,169,150**	**$2,632,500**

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Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
General Fund		
0510 Bonds Payable	10,540,833	9,803,333
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	26,040	3,170
0540 Accumulated Compensated Absences	195,000	160,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,350,000	1,150,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$12,111,873**	**$11,116,503**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

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Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

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Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

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Long-Term Indebtedness	**06/30/2024 Estimate**	**06/30/2025 Projection**
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$12,111,873**	**$11,116,503**

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Short-Term Payables	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund	1,850,000	1,650,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	**$1,850,000**	**$1,650,000**
TOTAL INDEBTEDNESS	**$13,961,873**	**$12,766,503**

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Account	Description	Amounts
0810	Nonspendable Fund Balance	165,000
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	750,000
0850	Unassigned Fund Balance	1,700,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$2,450,000**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$2,615,000**

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